INTRODUCTION

This manual, *WSF Revenue Collection/Control Policies and Procedures*, describes selected revenue control policies and procedures for the Washington State Ferries System.

⚓ POLICIES ⚓

All WSF employees will follow the policies and procedures outlined in the *WSF Revenue Collection/Control Policies and Procedures* manual.

POLICIES

Policies are guidelines established by management to meet the objectives of an organization. The overall objectives of Washington State Ferries revenue control policies are to provide adequate:

- Safeguarding of resources
- Separation of duties
- Authorization of transactions
- Documentation of activities
- Independent review of functioning

WSF objectives for the WSF POS System include providing reliable data, safeguarding assets and records, promoting operational efficiency, and encouraging adherence to prescribed policies.

Each section in this manual begins with a list of the specific WSF policies associated with the activities described in the section. Every WSF employee is responsible for upholding the WSF policies. Policies are designated by a special policy symbol. The first policy in the manual, along with the policy symbol, appears at the top of this page.

PROCEDURES

Procedures document how policy objectives are met. The procedures in this manual list the steps WSF personnel follow when performing tasks related to revenue collection and control.

In order to meet the overall WSF policy objectives and to comply with State of Washington control and audit criteria, these procedures outline:

- Maintenance of physical control over assets and records
- Separation of duties
- Processes for management authorization of various tasks
- Maintenance of adequate documents and records
- Processes for independent evaluation of performance

Procedures are "living documents" that can be revised to meet changing policies and needs. WSF employees are encouraged to make suggestions for the improvement of procedures in this manual.

Procedures must be followed *as written* until revision is made.

When employees are first assigned to a terminal they are given training in terminal and route specific issues. Terminal specific training is in addition to the information in this manual and **does not supersede it.**

BULLETINS

The *WSF Revenue Collection/Control Policies and Procedures* manual is revised as WSF needs and operations change. However, time-sensitive information is issued in bulletins between revisions. Current bulletins are kept in the front of the manual behind the tab marked Bulletins. Bulletins are removed when the manual is revised or the bulletin information expires.

ORGANIZATION OF THIS MANUAL

The *WSF Revenue Collection/Control Policies and Procedures* manual is organized to help readers find information quickly and easily. The major sections in the manual and a brief description of what they contain are listed below.

- *Table of Contents* — list of all the sections and subsections in the manual

- *Table of Forms and Reports* — list of the example forms and reports provided in *Sections 11* and *12*

- *Introduction* — a general description of the manual and how to get the most out of it

- *Section 1 POS Use* — passwords, getting POS help, using the Hot Spare, etc.

- *Section 2 Accounting Functions* — station assignment, Seller and Agent accounting operations, Petty Cash, Change Orders, document retention, etc.

- *Section 3 Transactions* — standard, sale, and nonpayment transactions, refunds, corrections, etc.

- *Section 4 Ticket Taker* — standard and terminal specific Ticket Taker procedures

- *Section 5 Sailing Statistics* — sailing schedules, departure and overload information, etc.

- *Section 6 Off-Line* — instructions for Sellers, Ticket Takers, and Terminal Agents when POS is not working

- *Section 7 Frequent User Ticket Book Inventory* — distributing, transferring, and returning ticket inventory and transit passes, inventory process, etc.

- *Section 8 Security* — robbery, break-in, and loss instructions, controlled access areas, separation of functions, safe security, etc.

- *Section 9 Variance Program* — daily unresolved variance procedure, monthly review process, periodic review, etc.

- *Section 10 Miscellaneous* — miscellaneous procedures that do not fall into previous sections

- *Section 11 Forms* — example forms referenced in the manual

- ***Section 12 Reports*** — example POS and ARCS reports referenced in the manual

- ***Section 13 Glossary*** — definitions of terms used in the manual

- ***Index*** — alphabetical list of words and ideas found in the manual

USING THIS MANUAL

In this manual different types of information are marked in different ways.

⚓ POLICIES ⚓

Policies appear in a box. In general, policies appear at the beginning of sections. The first policy in the manual appears on the first page of the *Introduction.*

Very important information is marked with a pointing hand in the margin. Some additional examples appear on previous pages of the *Introduction*.

Procedures have the action steps numbered. Additional information is not numbered. For example:

1. Read the *Introduction* before using the manual.

   The *Introduction* contains information that may help when reading the rest of the manual.

2. Proceed to the next section of the manual.

Document and section titles are written in italics, for example, "See *Section 1.4* for information."

Form and Report names are capitalized. If there is an example of the Form or Report in the manual, it is referenced the first time it is mentioned in a procedure. For example, "Complete the Physical Inventory Form (Form 2)."

POS screen titles and keys appear in small capitals, for example, "Use the ADJUST TERMINAL CHARGES screen."

ADDITIONAL POS RESOURCES

Additional resources are available for POS help. These include:

- Reference cards in each Toll Booth which supply instructions for performing common POS operations
- The *POS User's Manual* which contains in-depth POS instructions
- The POS Quick Reference Flow Chart which provides quick instructions for Sellers on what to do if POS is not working